

EXHIBIT 1



Appendix I

Fluidra, S.A.

Information on Group companies

12/31/2023

(Free translation from the original in Spanish. In the event of discrepancy, the Spanish-language version prevails.)

			Euros					
Name	% of interest		Capital and share premium	Reserves	Profit/(loss) for the year	Interim dividend	Total shareholders' equity	Carrying amount
Details of subsidiaries	Dir	Ind						
FLUIDRA FINCO, S.L.U	100%		1,416,563,305	46,672,799	273,737,276	(252,000,000)	1,484,973,380	1,453,003,503
FLUIDRA COMMERCIAL, S.A.U.		100%	142,690,175	51,280,709	63,819,693	(30,000,000)	227,790,577	126,987,603
AO ASTRAL SNG		90%	194,936	887,336	1,463,133	—	2,545,405	823,516
ASTRAL AQUADESIGN LIMITED LIABILITY COMPANY	58,50%		11,873	414,102	345,870	—	771,845	6,771
ASTRAL BAZENOVE PRISLUSENTSVI, S.R.O.		100%	71,395	2,341,803	1,275,349	—	3,688,547	1,229,641
FLUIDRA INDIA PRIVATE LIMITED		100% (5)	360,201	2,123,862	1,206,584	—	3,690,647	967,054
ASTRALPOOL CYPRUS, LTD		100%	1,000	1,916,678	884,818	—	2,802,496	1,045,000
ASTRALPOOL HONGKONG, CO., LIMITED		100%	994	594,677	57,485	—	653,156	994
FLUIDRA SWITZERLAND, S.A.		100%	922,085	153,958	(19,971)	—	1,056,072	1,306,841
ASTRALPOOL UK LIMITED		100%	51,603	2,024,957	1,591,262	—	3,667,822	4,522,264
CEPEX MEXICO, S.A. DE C.V.		100%	633,090	100,964	(159,440)	—	574,614	555,778
CERTIKIN INTERNATIONAL, LIMITED		100%	1,500,003	9,502,591	2,417,398	—	13,419,992	17,199,942
CERTIKIN INTERNATIONAL (IRELAND) LIMITED		100%	100	—	—	—	100	—
FLUIDRA ADRIATIC D.O.O.		100%	10,087	1,099,929	398,701	—	1,508,717	1,495,952
FLUIDRA BALKANS JSC	61,16%		216,353	1,523,527	2,305,755	—	4,045,635	719,114
FLUIDRA BRASIL INDÚSTRIA E COMÉRCIO LTDA		100%	20,414,607	(7,576,626)	3,514,548	(1,483,129)	14,869,400	18,844,921
VEICO.COM.BR INDÚSTRIA E COMÉRCIO LTDA		100%	794,821	(1,345,846)	291,105	—	(259,920)	—
FLUIDRA CHILE, S.A.		100%	2,746,065	(1,345,700)	554,339	—	1,954,704	1,357,192
FLUIDRA COLOMBIA, S.A.S		100%	1,743,492	(505,461)	166,419	—	1,404,450	1,643,864
FLUIDRA COMERCIAL ESPAÑA, S.A.U.		100%	1,202,072	28,160,282	10,070,672	—	39,433,026	38,685,177
FLUIDRA EGYPT, EGYPTIAN LIMITED LIABILITY COMPANY	99,96%		32,611	207,345	4,801,134	—	5,041,090	3,173,057
W.I.T. EGYPT, EGYPTIAN LIMITED LIABILITY COMPANY	99,95%		116,225	(27,573)	(1,495,329)	—	(1,406,677)	59,450



			Euros					
Name	% of interest		Capital and share premium	Reserves	Profit/(loss) for the year	Interim dividend	Total shareholders' equity	Carrying amount
Details of subsidiaries	Dir	Ind						
FLUIDRA EXPORT, S.A.U.		100%	601,000	3,605,064	2,354,664	—	6,560,728	820,950
FLUIDRA GLOBAL DISTRIBUTION, S.L.U.		100%	1,753,100	10,240,496	(3,484,487)	—	8,509,109	11,848,729
FLUIDRA HELLAS, S.A.		96,96%	3,768,050	359,506	3,008,180	—	7,135,736	4,188,271
FLUIDRA HOLDINGS SOUTH AFRICA PTY LTD		100%	28,980,938	1,212,843	4,678,392	—	34,872,173	29,836,259
FLUIDRA WATERLINX PTY, LTD		100%	25,073,684	(10,098,617)	3,647,893	—	18,622,960	30,639,468
FLUIDRA INDONESIA PT.		100%	1,870,547	1,712,013	(630,479)	—	2,952,081	1,976,163
FLUIDRA KAZAKHSTAN LIMITED LIABILITY COMPANY		70%	47,250	1,313,669	64,792	—	1,425,711	1,022,628
FLUIDRA MAGYARORSZÁG KFT.	90,50%	(9) (12)	156,561	496,209	(933,860)	—	(281,090)	1,516,177
FLUIDRA MALAYSIA SDN.BHD.	100%		364,620	362,564	(54,787)	—	672,397	700,887
FLUIDRA MAROC, S.A.R.L.	100%		311,143	3,686,876	2,118,435	—	6,116,454	2,911,292
FLUIDRA MEXICO, S.A. DE C.V.	100%		3,358,504	1,299,752	1,250,934	—	5,909,190	3,303,436
FLUIDRA MIDDLE EAST FZE	100%		211,231	14,893,172	6,537,029	—	21,641,432	599,294
FLUIDRA MONTENEGRO DOO	60%		10,000	366,305	131,551	—	507,856	6,000
FLUIDRA ÖSTERREICH GMBH "SSA"	98,50%		1,158,434	7,107,802	1,803,082	—	10,069,318	6,942,991
FLUIDRA POLSKA, SP. Z.O.O.	100%		95,376	1,186,199	293,513	—	1,575,088	236,997
FLUIDRA COMERCIAL PORTUGAL UNIPessoAL, LDA	100%		1,375,641	6,919,997	2,128,714	—	10,424,352	7,457,938
FLUIDRA ROMANIA S.A.	66,66%		50,000	(56,080)	318,458	—	312,378	33,330
FLUIDRA SERBICA, D.O.O. BEOGRAD	60%		10,000	487,849	323,479	—	821,328	6,000
FLUIDRA COMMERCIALE ITALIA, S.P.A.	100%	(6)	1,060,000	11,056,386	3,204,952	—	15,321,338	16,556,964
FLUIDRA SINGAPORE, PTE LTD	100%		238,473	1,607,717	176,654	—	2,022,844	904,067
FLUIDRA NORDIC AB	100%		5,768	53,461	61,748	—	120,977	5,563
ASTRALPOOL (THAILAND) CO., LTD	99%	(7)	580,680	2,712,583	467,806	—	3,761,069	418,778
FLUIDRA TR SU VE HAVUZ EKIPMANLARI AS	51%		168,796	751,431	1,729,924	—	2,650,151	73,481
TURCAT POLYESTER SANAYI VE TICARET A.S.	25,50%	(10)	79,200	(47,481)	—	—	31,719	2,352
FLUIDRA VIETNAM LTD	100%		119,209	370,654	122,823	—	612,686	119,208
SIBO FLUIDRA NETHERLANDS B.V.	100%	(2)	323,528	12,953,670	3,421,488	—	16,698,686	16,787,551
YA SHI TU SWIMMING POOL EQUIPMENT (SHANGAI) CO, LTD	100%		85,183	867,875	(298,881)	—	654,177	85,183
FLUIDRA DEUTSCHLAND GMBH	100%		3,962,512	8,527,950	(1,030,303)	—	11,460,159	19,666,691
FLUIDRA HOLDINGS AUSTRALIA PTY LTD	100%		131,949,901	(104,324,818)	9,366,506	—	36,991,589	119,305,341
SRS AUSTRALIA PTY LTD	100%		—	(1,398,012)	438,473	—	(959,539)	3,105,277
SUNBATHER PTY LTD	100%		—	3,462,286	128,137	—	3,590,423	10,496,464
FLUIDRA GROUP AUSTRALIA PTY LTD	100%		20,509,252	22,829,508	23,566,713	—	66,905,473	26,134,240



Name	% of interest		Euros					
			Capital and share premium	Reserves	Profit/(loss) for the year	Interim dividend	Total shareholders' equity	Carrying amount
Details of subsidiaries	Dir	Ind						
FABTRONICS AUSTRALIA PTY LTD		100%	59	1,045,052	293,538	—	1,338,649	108
FLUIDRA (N.Z.) LIMITED		100%	62	6,979,608	(6,979,669)	—	1	6,897,284
FLUIDRA AUSTRALIA PTY LTD		100% (2)	1,432,037	(1,471,666)	—	—	(39,629)	51,384
FLUIDRA TUNISIE, S.A.R.L.		100%	67,016	31,598	10,378	—	108,992	64,163
FLUIDRA BH D.O.O. BIJEJINA		60%	10,009	389,594	314,309	—	713,912	6,009
UNISTRAL RECAMBIOS, S.A.U.		100%	60,110	1,974,326	3,525,926	—	5,560,362	23,400,000
CEPEX S.A.U.		100%	11,037,930	22,171,894	4,681,017	—	37,890,841	98,744,379
POLTANK, S.A.U.		100%	601,010	13,297,364	3,590,215	—	17,488,589	56,323,621
TURCAT POLYESTER SANAYI VE TICARET A.S.		50% (10)	79,200	(47,481)	—	—	31,719	42,059
SACOPA, S.A.U.		100% (4)	601,000	25,226,142	15,790,516	—	41,617,658	168,518,091
I.D. ELECTROQUÍMICA, S.L.U.		100%	5,022	6,263,719	3,815,971	—	10,084,712	61,987,757
INQUIDE, S.A.U.		100%	10,293,709	21,665,392	4,598,109	—	36,557,210	116,977,657
FLUIDRA SI D.O.O.		60%	30,000	91,167	42,473	—	163,640	18,000
SWIM & FUN SCANDINAVIA Aps		100%	16,792	3,337,914	240,200	2,036	3,596,942	21,005,891
MERANUS GESELLSCHAFT FÜR SCHWIMMBAD- UND FREIZEITAUSRÜSTUNGEN GMBH ("MERANUS HAAN").		100% (11)	51,129	210,990	8,197,051	—	8,459,170	24,115,952
MERANUS GESELLSCHAFT FÜR SCHWIMMBAD- UND FREIZEITAUSRÜSTUNGEN GMBH ("MERANUS LAUCHHAMMER")		100% (11)	51,385	3,274,667	779,294	—	4,105,346	12,186,508
AQUACONTROL, GESELLSCHAFT FÜR MEß-, REGEL- UND STEUERUNGSTECHNIK ZUR WASSERAUFBEREITUNG GMBH		100% (11)	66,600	1,710,121	(106,654)	—	1,670,067	1,539,304
NINGBO DONGCHUAN SWIMMING POOL EQUIPMENT CO., LTD		70%	905,369	9,634,544	2,175,357	—	12,715,270	633,758
TALLERES DEL AGUA, S.L.U.		100%	2,203,753	(642,737)	(2,650)	—	1,558,366	1,681,796
MANUFACTURAS GRE, S.A.U.		100%	445,343	20,267,764	1,622,645	—	22,335,752	27,587,523
TRACE LOGISTICS, S.A.U.		100%	4,509,000	988,325	437,483	—	5,934,808	3,347,690
TRACE LOGISTICS NORTH BV		100%	30,000	(425,068)	234,381	—	(160,687)	—
INNODRIP, S.L.U.		100%	760,000	(515,020)	(155,296)	—	89,684	104,000
ZODIAC POOL SOLUTIONS LLC		100% (8)	295,454,396	(386,722,520)	95,295,663	—	4,027,539	1,078,631,531
ZODIAC POOL SYSTEMS CANADA, INC.		100%	4,377,616	1,398,406	544,516	—	6,320,538	809,119
ZODIAC POOL SYSTEMS LLC		100%	79,255,425	(35,998,070)	161,761,794	—	205,019,149	165,741,489
COVER-POOLS INCORPORATED		100%	470,118	37,047,907	6,541,904	—	44,059,929	22,533,102
FLUIDRA LATAM EXPORT LLC		100%	178,659	1,194,166	500,725	—	1,873,550	182,966
FLUIDRA USA, LLC		100%	4,955,885	(4,298,357)	(1,565,614)	—	(908,086)	6,641,869
CUSTOM MOLDED PRODUCTS LLC		100% (3)	52,630,268	(63,352,247)	(16,914,643)	—	(27,636,622)	173,029,238



			Euros					
Name	% of interest		Capital and share premium	Reserves	Profit/(loss) for the year	Interim dividend	Total shareholders' equity	Carrying amount
Details of subsidiaries	Dir	Ind						
CMP POOL & SPA (SHANGHAI) CO, LTD		100%	—	—	—	—	—	—
CUSTOM MOLDED PRODUCTS SHANGAI INC.		100%	3,006,317	1,170,172	(1,557,007)	—	2,619,482	7,577,184
SRS HOLDCO, LLC		100%	—	—	—	—	—	—
S.R. SMITH, LLC		100%	—	34,477,950	13,009,524	(535,291)	46,952,183	209,558,848
TAYLOR WATER TECHNOLOGIES LLC		100%	(1,254,940)	8,616,753	7,951,871	—	15,313,684	70,081,316
ZPES HOLDING SAS		100%	320,403,565	198,347,069	40,039,937	—	558,790,571	321,303,373
ZODIAC POOL CARE EUROPE SAS		100%	6,884,263	38,511,535	4,333,576	—	49,729,374	306,238,806
ZODIAC SWIMMING POOL EQUIPMENT (SHENZHEN) CO., LT		100%	77,200	586,950	126,789	—	790,939	—
FLUIDRA COMMERCIAL FRANCE, S.A.S.		100%	13,307,294	6,360,648	9,571,394	—	29,239,336	70,575,962
FLUIDRA BELGIQUE, S.R.L.		100%	162,920	1,582,588	(157,318)	—	1,588,190	4,819,600
POOLWEB SAS		100%	37,000	336,422	1,032,093	—	1,405,515	125,225
ZODIAC INTERNATIONAL SAS		100%	18,341,776	5,135,660	589,752	—	24,067,188	78,458,000
FLUIDRA INDUSTRY FRANCE, S.A.S.		100%	2,050,000	6,373,208	2,155,954	—	10,579,162	4,019,800
PISCINES TECHNIQUES 2000, S.A.S.		100%	1,062,169	546,020	48,830	—	1,657,019	1,000,001
List of associates consolidated using the equity method								
ASTRAL NIGERIA, LTD		25%	(1)					
ASPIRE POLYMERS PTY. LTD		50%						
BLUE FACTORY S.R.L.		17%						
List of companies consolidated at cost								
DISCOVERPOOLS COM, INC.		11%	(1)					
SWIM-TEC GmbH		25%	(14)					

(1) Companies belonging to the Fluidra Commercial, S.A. and subsidiaries subgroup.

(2) Fluidra Australia Pty Ltd is a group of companies in which the parent fully owns the companies Astral Pool Australia Pty and Hurlcon Staffing Pty Ltd. Sibio Fluidra Netherlands, B.V. owns 100% of the share capital of the German company SIBO GmbH.

(3) Absorbing company of Del Industries Inc.

(4) Absorbing company of Productes Elastomers, S.A.

(5) Absorbing company of Certikin pools India, Private Limited and Fluidra India, Private Limited.

(6) Absorbing company of Agrisilos S.R.L.

(7) Absorbing company of Fluidra Thailand co, LTD.

(8) Absorbing company of SRS Holdco, LLC.

(9) Absorbing company of Kerex Uszoda, Kft., and Kerex Szerelő, Kft., both acquired during the current year.

(10) Company in the process of being wound up.

(11) Companies acquired during the current year

(12) Companies that are fully integrated in the interim consolidated financial statements, and the carrying amount of their non-controlling interest has no longer been recognised.

(13) In 2023, the following companies were sold: Fluidra Nordic A/S, Fluidra Cyprus LTD, Fluidra Al Urdoun FZ. and Lagheto France S.A.R.L.

(14) 12.5% of the company is owned by Meranus Gesellschaft für Schwimmbad- und Freizeitausrüstungen GmbH ("Meranus Haan") and 12.5% by Meranus Gesellschaft für Schwimmbad- und Freizeitausrüstungen GmbH ("Meranus Lauchhammer").



Fluidra, S.A. and Subsidiaries

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Details of the corporate name and purpose of the subsidiaries, associates and joint ventures directly or indirectly owned

Subsidiaries accounted for using the full consolidation method

- AO Astral SNG, domiciled in Moscow (Russia), is mainly engaged in the marketing of swimming-pool materials.
- Aquacontrol, Gesellschaft für meß-, regel- und steuerungstechnik zur wasseraufbereitung gmbh, domiciled in Haan, (Germany), is mainly engaged in the production and distribution of measuring, control and regulation equipment for pools, water systems and wastewater of all kinds.
- Astral Aqua Design Limited Liability Company, domiciled in Moscow (Russia), is mainly engaged in the distribution, design, installation and project management of fountains and ponds.
- Astral Bazénové Prislusentsvi, S.R.O., domiciled in Modletice - Doubravice (Czech Republic), is mainly engaged in the production and sale of chemical substances and other chemical products classified as toxic and very toxic.
- Astralpool Cyprus, LTD, domiciled in Limassol (Cyprus), is mainly engaged in the distribution of pool-related products.
- Astralpool Hongkong, CO., Limited, domiciled in Wang Chai (Hong Kong), is mainly engaged in the marketing of pool, water treatment and irrigation products.
- Astralpool (Thailand) Co., Ltd, (absorbing company of Fluidra (Thailand) Co., LTD), domiciled in Samuth Prakarn (Thailand), is mainly engaged in the marketing of pool, spa and irrigation products.
- Astralpool UK Limited., domiciled in Fareham (England), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.
- Cepex Mexico, S.A. de C.V., domiciled in Mexico City (Mexico), is mainly engaged in the marketing of fluid handling products.
- Cepex S.A.U., domiciled in La Garriga (Barcelona, Spain), is mainly engaged in the manufacture and distribution of plastic material by injection systems or similar and, in particular, plastic parts for valves and the manufacture of plastic injection molds.
- Certikin International, Limited, domiciled in Witney Oxford (England), is engaged in the marketing of swimming-pool products.
- Certikin International (Ireland), Limited, domiciled in Dublin (Ireland), is mainly engaged in providing financial advisory services in the acquisition of new shares.
- Certikin Swimming Pool Products India Private Limited, domiciled in Chennai (India), is mainly engaged in the marketing of swimming-pool products.
- CMP Pool & Spa (Shanghai) Co, LTD, domiciled in Shanghai (China), is mainly engaged in production and processing of thermoplastic products, thermosetting plastics and related metal / support products, rubber products and electronic luminescent products supporting plastic products, cables, power devices and engines, a variety of plastic pump and valve products, control products, sales of the company's products manufactured in-house; the import and export, wholesale and other ancillary services related to the above products and their similar goods.
- Cover Pools Incorporated, domiciled in West Valley City (USA), is mainly engaged in the manufacture and distribution of automatic pool covers.
- Custom Molded Products, LLC (absorbing company of Del Industries, Inc.), domiciled in Newnan, Georgia (United States), is engaged in taking part in any legal act or activity whereby limited liability companies may be created under the Law and to engage in any and all activities required or incidental thereto.
- Custom Molded Products Shanghai, Inc., domiciled in Shanghai (China) is essentially engaged in the sale of bathroom equipment, plastic products, rubber products, electronic products and metal materials as well as the import and export of goods and technology.
- Fabtronics Australia, Pty Ltd, established in Braeside, Australia, has as its object the design and sale of electronic components.
- Fluidra Adriatic D.O.O., domiciled in Zagreb (Croatia) is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, products and special equipment for pool and water system maintenance.
- Fluidra Australia Pty Ltd, domiciled in Victoria (Australia), is mainly engaged in the purchase, sale and distribution of machinery, equipment, products and special equipment for pool and water system maintenance. It owns 100% of the share capital of Hurlcon Staffing Pty Ltd and Astral Pool Australia Pty Ltd.



- Fluidra Balkans JSC, domiciled in Plovdiv (Bulgaria) is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, products and special equipment for pool and water system maintenance.
- Fluidra Belgique, S.R.L., domiciled in Wavre (Belgium), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.
- Fluidra BH D.O.O. Bijeljina, domiciled in Bijeljina (Bosnia and Herzegovina) is mainly engaged in selling swimming pool products.
- Fluidra Brasil Indústria e Comércio LTDA, domiciled in Itajaí (Brazil), is mainly engaged in the marketing, import, export and distribution of equipment, products and services for fluid handling, irrigation, swimming-pools and water treatment, as either partner or shareholder in other companies. Rendering of technical assistance services for machines, filters and industrial and electrical and electronic equipment. Rental of machines and industrial and/or electrical and electronic equipment.
- Fluidra Chile, S.A., domiciled in Santiago de Chile (Chile), is mainly engaged in the purchase and sale, assembly, distribution and marketing of swimming-pool, irrigation and water treatment and purification machinery, equipment and products.
- Fluidra Colombia, S.A.S., domiciled in Funza (Colombia), is engaged in the purchase and sale, distribution, marketing, import, export of all types of machinery, equipment, components and machinery parts, tools, accessories and products for swimming-pools, irrigation and water treatment and purification in general, built with both metal materials and any type of plastic materials and plastic derivatives.
- Fluidra Comercial España, S.A.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain), is engaged in the manufacture, purchase, sale and distribution of all kinds of machinery, filters, instruments, accessories and specific products for swimming-pools, as well as for the treatment and purification of water in general, irrigation and fluid conduction, made of both metallic materials and all kinds of plastic materials and their transformation; as well as the construction and manufacture of all kinds of elements and products that can be manufactured with fibreglass, metal, vacuum thermoformed materials or injected materials.
- Fluidra Comercial Portugal Unipessoal, Lda., domiciled in São Domingos da Rana (Portugal), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.
- Fluidra Commercial France, S.A.S., domiciled in Perpignan (France), is mainly engaged in the commercialisation of rotary and centrifugal pumps, electric motors and accessories, and the commercialisation of equipment for swimming pools and water treatment.
- Fluidra Commercial, S.A.U., domiciled in Sant Cugat de Vallés (Barcelona, Spain) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest, among other activities.
- Fluidra Commerciale Italia, S.P.A. (absorbing company of Agrisilos, S.R.L.), domiciled in Brescia (Italy), is engaged in the manufacture, purchase and sale, distribution, marketing, export and import of all types of swimming-pool products.
- Fluidra Deutschland, GmbH., domiciled in Großostheim (Germany), is engaged in the distribution and sale of pool-related products and accessories.
- Fluidra Egypt, Egyptian Limited Liability Company, domiciled in Cairo (Egypt), is mainly engaged in the marketing of swimming-pool accessories.
- Fluidra Export, S.A.U., domiciled in Sant Cugat de Vallés (Barcelona, Spain), is engaged in both domestic and foreign marketing of all types of products and goods, mainly in the marketing of pool-related products, basically acquired from related parties.
- Fluidra Finco, S.L.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain), is engaged in the manufacture, purchase and sale and distribution of all types of products for swimming-pools, irrigation and water treatment and purification, as well as the marketing of such products both in the domestic market and abroad, and the representation of brands and commercial and industrial enterprises engaged in the manufacture of the aforementioned products.. The company is also engaged in investing in all types of business and enterprises, and advising, managing and administering the companies in which it holds an ownership interest
- Fluidra Global Distribution, S.L.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain) is engaged in the manufacture, purchase and sale and distribution of all types of machinery, equipment, components and machinery parts, tools, accessories and products for swimming-pools, irrigation and water treatment and purification in general, built with both metal materials and any type of plastic materials and plastic derivatives.
- Fluidra Group Australia, Pty Ltd, domiciled in Smithfield (Australia), is mainly engaged in the manufacture, assembly and distribution of pool equipment and other related products.
- Fluidra Hellas, S.A. domiciled in Aspropyrgos (Greece), is mainly engaged in the distribution of pool-related products.
- Fluidra Holdings Australia, Pty Ltd, domiciled in Smithfield (Australia) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.



- Fluidra Holdings South Africa Pty Ltd, domiciled in Johannesburg (South Africa) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.
- Fluidra India Private Limited (previously Astral India, Private Limited), the absorbing company of Certikin Swimming Pool Products India, Private Limited and Fluidra India, Private Limited, domiciled in Chennai (India), is mainly engaged in the marketing of pool materials and chemical water, spa and irrigation treatments.
- Fluidra Indonesia, PT, domiciled in Jakarta (Indonesia), has as its corporate purpose the import and distribution of products and equipment for swimming-pools, as well as chemical products and accessories.
- Fluidra Industry France, S.A.S., with registered offices in Perpignan (France), is mainly engaged in the manufacture of automatic covers for swimming pools of all types, as well as the purchase and sale of materials, accessories and products for swimming pools.
- Fluidra Kazakhstan Limited Liability Company, domiciled in Almaty City (Kazakhstan), is engaged in the purchase of swimming-pool material for subsequent sale in the domestic market.
- Fluidra Latam Export, LLC, domiciled in Wilmington (US), is mainly engaged in distributing pool materials in the Latin American market.
- Fluidra Magyarország, Kft, (absorbing company of Kerex Szerelő, KFT and Kerex Uksoda, KFT), domiciled in Budapest (Hungary), is mainly engaged in the marketing and assembly of machinery and accessories for swimming-pools, irrigation and water treatment and purification.
- Fluidra Malaysia SDN.BHD, domiciled in Selangor (Malaysia) is mainly engaged in the marketing of swimming-pool material.
- Fluidra Maroc, S.A.R.L., domiciled in Casablanca (Morocco), is engaged in the import, export, manufacture, marketing, sale and distribution of spare parts for swimming-pools, irrigation and water treatment.
- Fluidra México, S.A. DE CV, domiciled in Mexico City (Mexico) is engaged in the purchase and sale, import, export, storage, manufacture and, in general, marketing of all types of goods, equipment, components, machinery, accessories and chemical specialties for swimming-pools, irrigation and water treatment.
- Fluidra Middle East Fze, domiciled in Jebel Ali (Dubai), is engaged in the commercialisation of sand, gravel, stones, tiles, flooring materials, swimming pools, swimming pool and water treatment equipment and related accessories, water cooling and heating equipment, electronic instruments, pumps, motors, valves and spare parts, as well as fibreglass products.
- Fluidra Montenegro DOO domiciled in Podgorica (Montenegro) is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, accessories, products and special equipment for pool and water system and irrigation maintenance.
- Fluidra (N.Z.) Limited, domiciled in North Shore City (New Zealand), is engaged in the distribution and sale of pool material.
- Fluidra Nordic AB, domiciled in Källered (Sweden) is mainly engaged in the purchase, sale, import, export of product categories and products relating to swimming-pools, water treatment and irrigation.
- Fluidra Österreich GmbH "SSA", domiciled in Grödig (Austria) is mainly engaged in the marketing of swimming-pool products.
- Fluidra Polska, SP. Z.O.O., domiciled in Wrocław (Poland) is mainly engaged in the marketing of pool accessories.
- Fluidra Romania S.A., domiciled in Bucharest (Romania) is mainly engaged in the purchase, sale and distribution of machinery, equipment, materials, accessories, products and special equipment for pool and water system and irrigation maintenance.
- Fluidra Serbica, D.O.O. Beograd, domiciled in Belgrade (Serbia) is mainly engaged in the marketing of swimming-pool material.
- Fluidra SI D.O.O., domiciled in Ljubljana (Slovenia) is mainly engaged in marketing pool-related goods, products and materials.
- Fluidra Singapore, PTE LTD, domiciled in Singapore (Singapore), is mainly engaged in the marketing of pool-related accessories.
- Fluidra Switzerland, S.A., domiciled in Bedano (Switzerland) is mainly engaged in the marketing of pool material.
- Fluidra Tr Su Ve Havuz Ekipmanlari AS, domiciled in Tuzla (Turkey), is engaged in the import of equipment, chemical products and other secondary materials necessary for swimming-pools, and their subsequent distribution.
- Fluidra Tunisie, S.A.R.L., with its registered office in El Manar (Tunisia), has as its main purpose the provision of manufacturing services and related activities aimed at promoting and strengthening the Fluidra Group's activity in Tunisia.
- Fluidra USA, LLC, domiciled in Jacksonville (USA), is engaged in the marketing of pool-related products and accessories.
- Fluidra Vietnam LTD, domiciled in Ho Chi Minh City (Vietnam) is engaged in advising, allocating and installing pool filtering systems and water applications, as well as the import, export and distribution of wholesale and retail products.



- Fluidra Waterlinx Pty, Ltd, domiciled in Johannesburg (South Africa), is mainly engaged in the manufacture and distribution of swimming-pools, equipment and spa and garden accessories.
- I.D. Electroquímica, S.L.U., domiciled in Alicante (Alicante, Spain), is engaged in the sale of all types of process development machines and electrochemical reactors.
- Innodrip, S.L.U., domiciled in Sant Cugat del Vallés (Barcelona, Spain) is engaged in the rendering of services aimed at the sustainable use of water.
- Inquide, S.A.U., domiciled in Polinyà (Barcelona, Spain), is mainly engaged in the manufacture of chemical products and specialties in general, excluding pharmaceutical products.
- Manufacturas Gre, S.A.U., domiciled in Munguia (Vizcaya, Spain), is engaged in the manufacture and marketing of products, accessories and materials for swimming-pools, irrigation and water treatment and purification in general.
- Meranus Gesellschaft für Schwimmbad- und Freizeitausrüstungen mbH, (Meranus Haan), domiciled in Haan (Germany), is mainly engaged in the trade and production of pool and leisure equipment.
- Meranus Gesellschaft für Schwimmbad- und Freizeitausrüstungen mbH, (Meranus Lauchhammer), domiciled in Lauchhammer (Germany), is mainly engaged in the trade and production of pool and leisure equipment.
- Ningbo Dongchuan Swimming Pool Equipment Co., LTD, domiciled in Ningbo (China), is engaged in the production and installation of swimming-pool equipment, brushes, plastic and aluminium products, industrial thermometer, water disinfection equipment and water testing equipment. Import and export of technology for own use or as an agent.
- Piscines Techniques 2000, S.A.S., domiciled in Perpignan (France), is engaged in the sale of spare parts for swimming-pools; the purchase and sale of swimming-pool equipment and used water systems; the sale, distribution, marketing, repair and maintenance of swimming-pool equipment, gardening, irrigation and water treatment; and technical advice to swimming-pool and water professionals.
- Poltank, S.A.U., domiciled in Sant Jaume de Llierca (Girona, Spain), whose corporate purpose is the construction of all kinds of elements that can be manufactured with fibreglass and, in particular, of elements or instruments, filters and accessories for water treatment, as well as their sale, distribution, marketing, export and import.
- Poolweb, SAS, domiciled in Chassieu (France), is engaged in the purchase and sale of equipment for pools and other business areas relating to water and relaxation, in providing technical assistance to professionals in this industry and to creating and selling IT programmes used in the aforementioned activities.
- SR Smith, LLC, domiciled in Canby, Oregon (United States), has as its corporate purpose to engage in any lawful act or activity that limited liability companies may engage in under Delaware law, including consulting, brokering, commissions or investments in other companies.
- Sacopa, S.A.U. (absorbing company of Productes Elastomers, S.A.), domiciled in Sant Jaume de Llierca (Girona, Spain), is mainly engaged in the processing, marketing and sale of plastic materials, as well as the manufacture, assembly, processing, purchase and sale and distribution of all types of lighting and decoration devices and tools. Foreign and domestic trading activities of all types of goods and products directly and indirectly related to the above products, their purchase and sale and distribution. Representation of domestic and foreign brands and commercial and industrial enterprises engaged in the manufacture of the aforementioned products.
- SIBO Fluidra Netherlands B.V., domiciled in Veghel (The Netherlands), has as its corporate purpose to act as a wholesale technician and to carry out all activities directly or indirectly related thereto; as well as to incorporate, participate in and direct the management, to have financial interests in other companies; and to provide administrative services. It owns 100% of the share capital of the German company SIBO GmbH.
- SRS Australia, Pty LTD, domiciled in Brisbane, Queensland (Australia), is principally engaged in the sale of swimming-pool cover equipment and materials to both residential and commercial retail and wholesale customers.
- Sunbather Pty LTD, domiciled in Hastings, Victoria (Australia), is principally engaged in the manufacture and distribution of swimming-pool heating equipment and thermal pool covers.
- Swim & Fun Scandinavia ApS, domiciled in Roskilde, (Denmark), is principally engaged in wholesale trade transactions relating to swimming pools and water treatment.
- Talleres del Agua, S.L.U., domiciled in Los Corrales de Buelna (Cantabria, Spain), is engaged in the building, sale, installation, air-conditioning and maintenance of swimming-pools, as well as the manufacture, purchase and sale, import and export of all types of swimming-pool tools.
- Taylor Water Technologies LLC, domiciled in Sparks, Maryland (USA), is principally engaged in the manufacture and distribution of water testing solutions, testing stations and test strips for swimming-pools and plastic bottles.
- Trace Logistics North, B.V., domiciled in Veghel (Holland), is engaged in receiving third-party goods in consignment in its warehouses or premises for their storage, control and distribution to third parties at the request of its depositors; performing storage, depositing, loading and unloading duties and any other function required for managing the distribution of these goods in accordance with the instructions of the depositors and arranging and managing transport.



- Trace Logistics, S.A.U., domiciled in Maçanet de la Selva (Girona, Spain), is engaged in receiving third-party goods in consignment in its warehouses or premises for their storage, control and distribution to third parties at the request of its depositors; performing storage, loading and unloading duties and other supplementary activities that are necessary for managing the distribution of these goods in accordance with the instructions of the depositors and arranging and managing transport.
- Turcat Polyester Sanayi Ve Ticaret A.S., (company in process of being wound up) domiciled in Tuzla (Turkey), is engaged in the production, import, export and marketing of products and accessories, purification filters and chemical products.
- Unistral Recambios, S.A.U., domiciled in Maçanet de la Selva (Girona), is engaged in the manufacture, purchase and sale and distribution of machinery, accessories, spare parts, parts and products for water treatment and purification in general.
- Veico. Com. Br Indústria e Comércio LTDA, domiciled in Ciudad de Itají, Estado de Santa Catarina, (Brazil), has as its corporate purpose the provision of administrative support, digitalisation of texts, electronic templates and forms in general, professional and managerial development courses and training, as well as the sale of machines and equipment.
- W.I.T. Egypt, Egyptian Limited Liability Company, domiciled in Cairo (Egypt), is mainly engaged in the marketing of swimming-pool accessories.
- Ya Shi Tu Swimming Pool Equipment (Shanghai) Co, Ltd, domiciled in Tower E, Building 18, nº 238, Nandandong Road, Xu Hui District (Shanghai), is mainly engaged in the marketing of swimming-pool products.
- Zodiac International, S.A.S., established in Belberaud (France), is principally engaged in the construction, purchase, sale and rental of space, maritime and air navigation equipment and objects made of rubberised or ungummed fabrics, as well as the manufacture and marketing of inflatables (boats or semi-rigid craft).
- Zodiac Pool Care Europe, S.A.S., domiciled in Belberaud (France), is engaged in the distribution and sale of pool-related products and accessories.
- Zodiac Pool Solutions, LLC, (absorbing company of SRS Holdco, LLC), domiciled in Carlsbad (USA) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.
- Zodiac Pool Systems Canada, INC, domiciled in Vancouver (Canada), is engaged in the distribution and sale of pool-related products and accessories.
- Zodiac Pool Systems, LLC, domiciled in Carlsbad (USA), is mainly engaged in the manufacture and distribution of several Group brands relating to pool equipment.
- Zodiac Swimming Pool Equipment (Shenzen) Co, Ltd, domiciled in Shenzen (China), is mainly engaged in the rendering of technical services for pool and spa equipment; the distribution, sale, import and export of pool and spa products and elements and post-sales services.
- ZPES Holdings, S.A.S., domiciled in Belberaud (France) is engaged in the holding and use of equity shares and securities, and advising, managing and administering the companies in which it holds an ownership interest.

Associates consolidated using the equity method

- Astral Nigeria, Ltd., domiciled in Surulere-Lagos (Nigeria), is engaged in the marketing of swimming-pool products.
- Aspire Polymers Pty. LTD, domiciled in Mornington, Victoria (Australia), is principally engaged in the manufacture and distribution of a wide range of rubber rollers.
- Blue Factory S.R.L., domiciled in Milan (Italy), has as its corporate purpose the provision of consultancy services to both public and private entities related to project design and implementation, the development, implementation and marketing of innovative solutions and high-value technological services. In particular, designing new models of inclusive sport, leisure and recreational infrastructures, either ex novo, or through the remodelling of existing facilities and structures, characterised by environmental sustainability by achieving a positive social impact and inclusion through the involvement of families and different social classes; the execution of the developed projects; the provision of services related to the management, operation and maintenance of the developed infrastructures and all related services.